

**LEGISLATIVE SERVICES AGENCY  
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS**

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**FISCAL IMPACT STATEMENT**

**LS 7451**

**BILL NUMBER:** HB 1637

**NOTE PREPARED:** Jan 15, 2007

**BILL AMENDED:**

**SUBJECT:** County option income taxes.

**FIRST AUTHOR:** Rep. Pierce

**FIRST SPONSOR:**

**BILL STATUS:** As Introduced

**FUNDS AFFECTED:** ☐ **GENERAL**  
☐ **DEDICATED**  
☐ **FEDERAL**

**IMPACT:** Pending

**Summary of Legislation:** Authorizes a county to adopt an additional county adjusted gross income tax rate or county option income tax rate of not more than 0.25% to fund the operation and maintenance of a jail, a juvenile detention center, and other facilities to provide juvenile services. Authorizes counties that have adopted additional income tax rates to construct jails and juvenile facilities to amend the ordinances to permit the use of the additional income tax rate for operating expenses.

**Effective Date:** Upon passage.

**Explanation of State Expenditures:** *As of the above date, the fiscal analysis of this bill has not been completed. Please contact the Office of Fiscal and Management Analysis for an update of this fiscal impact statement.*

**Explanation of State Revenues:**

**Explanation of Local Expenditures:**

**Explanation of Local Revenues:**

**State Agencies Affected:**

**Local Agencies Affected:**

**Information Sources:**

**Fiscal Analyst:** Bob Sigalow, 317-232-9859.